June 29, 2010

Hon. Shelley C. Chapman
United States Bankruptcy Judge
United States Bankruptcy Court
For the Southern District of New York
One Bowling Green, 6th Floor
New York, NY 10004

> Re: *In re Arbco Capital Management, LLC, Debtor*
> Adv. Pro. No. 10-03007

Dear Judge Chapman:

As directed by you in court at the hearing on June 23, 2010, I enclose for filing a letter from my client, Ira Daniel Tokayer affirming his holding of the DVP settlement funds in a separate escrow account.

Very truly yours,

FOX HORAN & CAMERINI LLP

By: _____
John R. Horan

cc: J. Ted Donovan, Esq.
Goldberg Weprin Finkel Goldstein LLP

Hayim Regensberg

DVP Global Trading, LLP

DVP Global Trading LLC

Richard O'Connell, Trustee of the Estate of Arbco Capital Management LLP
c/o J. Ted Donovan, Esq.
Goldberg Weprin Finkel Goldstein LLP
1501 Broadway – 21st Floor
New York, New York 10036

Hayim Regensberg
#60525-054
P.O. Box 1000
Otisville, NY 10963

DVP Global Trading, LLP
Attn: Hayim Regensberg, President
#60525-054
P.O. Box 1000
Otisville, NY 10963

DVP Global Trading LLC
Attn: Managing Member
130 West 42nd Street
New York, NY 10036

June 24, 2010

Hon. Shelley C. Chapman
United States Bankruptcy Judge
One Bowling Green, 6th Floor
New York, New York 10004

Re: In re Arbco Capital Management, LLC, Debtor,
       Adv.Pro. No. 10-03007

Hon. Judge Chapman:

I am holding DVP's settlement funds in a separate interest-bearing account which has not been commingled with other funds. The balance reflected in the account as of this date is $493,796.82.

Very truly yours,

Ira Daniel Tokayer

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